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THE ESSENTIALS OF INTERNATIONAL PUBLIC LAW. By AMOS S. HERSHEY, PH. D., Professor of Political Science and International Law in Indiana University. New York: THE MACMILLAN COMPANY. 1912. pp. xlviii, 558.

The object of this volume, as stated in the preface, is "to furnish the teacher and student with an up-to-date text adapted to the needs of the classroom, and also to present the specialist as well as the general public with a scientific treatise on the subject." To this end it deals with the nature and sources of international law and embraces the topics into which the general subject is usually divided. We have no hesitation in saying that it may be regarded as a useful source of citations, and also as a useful manual for work in the classroom, provided that it be used by an instructor more or less familiar with and capable of supplying explanations of the elementary principles on which the rules quoted from various official documents are founded. We do not intend to detract from its value in these particulars, if we fail to discover in its treatment of various important topics the precise basis of the claim that it is to be considered as furnishing a "scientific treatise" to the "specialist." Take, for instance, the treatment of the law of contraband—the most important topic in the whole range of maritime law. If the reader were to follow out all the citations in the bibliography at the end of the chapter, he no doubt might gain a comprehensive acquaintance with the subject, but in the few pages of text relating to it a scientific discussion is not attempted. On the contrary, the text and notes with slight exceptions consist of quotations from the Declaration of London and from a Report thereon; and it is superfluous to remark that the Declaration of London is not yet international law and may not as a whole ever be so. It may also be observed that the author accepts the supposition, although in less enthusiastic and unqualified terms than some others have done, that the case of *West Rand Central Gold Mining Co. v. The King*, L. R. (1905) 2 K. B. 391, has a very important bearing upon the character and standing of international law in England. After remarking that the "older view," that international law was part of the law of the land, was "considerably shaken" in England by the decision in *Queen v. Keyn*, he states that "all reasonable doubt" in that country as to the "legal nature" of international law has now "apparently" been "finally removed" by the opinion of Lord Alverstone in the case cited. The word "apparently," if used as a term of caution, is well justified. Elementary and settled principles of interpretation do not permit us to treat a remark made by a judge *arguendo*, and neither necessary to nor necessarily involved in the decision of the case, as finally settling controverted questions. Lord Alverstone was indeed very guarded in his statements. Although he remarked that whatever had received the assent of "civilized" nations "must have received the assent" of England, and would be applied as international law by the municipal tribunals in proper cases, he further declared that Lord Mansfield's expression, that the law of nations formed part of the law of nations, "ought not to be construed so as to include as part of the law of England opinions of text-writers upon a question as to which there is no evidence that Great Britain ever assented, and *a fortiori* if they are contrary to the principles of her laws as declared in her courts." There could scarcely be a more precise assertion of the supremacy and finality of the municipal law in the courts of England. It is unnecessary, however, to continue the discussion, since the only

point decided in the case was that as no contract, express or implied, had been proved, the court had no jurisdiction of the plaintiff's demand on a Petition of Right.

J. B. Moore.

THE INHERITANCE TAX LAW, containing all American Decisions and existing statutes. By ARTHUR W. BLAKEMORE and HUGH BANCROFT. Boston: THE BOSTON BOOK COMPANY. 1912. pp. iv, 1336.

This volume of over 1300 pages supplies a want which has of late years become more pressing as the system of Inheritance Taxes and particularly the feature of the taxation of stocks of domestic corporations belonging to non-residents has been more generally adopted throughout the United States. It is extremely desirable that all who have to deal with the settlement of estates should have a ready means of reference to the laws governing the taxation of the assets actually or constructively located within the jurisdiction of any state other than where the decedent was domiciled, and such a guide is here supplied in a very satisfactory and complete form.

The first part of the work deals with the general principles involved in the Inheritance Tax Laws and the various topics dealt with are illustrated by very full citations and references to cases. The second and even more important section contains the statutes of each state with annotations, the statute actually in force being given in full together with all the earlier laws referred to in reported cases and accompanied by a sketch of the history of the law in the state in question.

The authors claim to have analyzed all reported opinions and the treatment appears to be sufficiently full to make the work useful for reference even in competition with existing books dealing specifically with the individual states. New York for example receives 200 pages and Pennsylvania 50 pages in the latter part of the volume.

The arrangement is logical and intelligent and the Index ample, and it is safe to say that the compilation will be found extremely useful in the field for which it is designed, to the practicing lawyer dealing with the settlement of estates, and not less interesting to the student of the principles of taxation and of the practical tendencies of the last twenty-five years in that department.

James Barclay.